

Part 12

Fee and Tax Requirements

41-1a-1201 Disposition of fees.

- (1) All fees received and collected under this part shall be transmitted daily to the state treasurer.
- (2) Except as provided in Subsections (3), (6), (7), (8), and (9) and Sections 41-1a-422, 41-1a-1220, 41-1a-1221, and 41-1a-1223 all fees collected under this part shall be deposited in the Transportation Fund.
- (3) Funds generated under Subsections 41-1a-1211(1)(b)(ii), (6)(b)(ii), and (7) and Section 41-1a-1212 may be used by the commission to cover the costs incurred in issuing license plates under Part 4, License Plates and Registration Indicia.
- (4) In accordance with Section 63J-1-602.2, all funds available to the commission for the purchase and distribution of license plates and decals are nonlapsing.
- (5)
 - (a) Except as provided in Subsections (3) and (5)(b) and Section 41-1a-1205, the expenses of the commission in enforcing and administering this part shall be provided for by legislative appropriation from the revenues of the Transportation Fund.
 - (b) Three dollars of the registration fees imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 may be used by the commission to cover the costs incurred in enforcing and administering this part.
- (6)
 - (a) The following portions of the registration fees imposed under Section 41-1a-1206 for each vehicle shall be deposited in the Transportation Investment Fund of 2005 created under Section 72-2-124:
 - (i) \$30 of the registration fees imposed under Subsections 41-1a-1206(1)(a), (1)(b), (1)(f), (4), and (7);
 - (ii) \$21 of the registration fees imposed under Subsections 41-1a-1206(1)(c)(i) and (1)(c)(ii);
 - (iii) \$2.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(ii);
 - (iv) \$23 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(i);
 - (v) \$24.50 of the registration fee imposed under Subsection 41-1a-1206(1)(e)(i); and
 - (vi) \$1 of the registration fee imposed under Subsection 41-1a-1206(1)(d)(ii).
 - (b) The following portions of the registration fees collected for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited in the Transportation Investment Fund of 2005 created by Section 72-2-124:
 - (i) \$23.25 of each registration fee collected under Subsection 41-1a-1206(2)(a)(i); and
 - (ii) \$23 of each registration fee collected under Subsection 41-1a-1206(2)(a)(ii).
- (7)
 - (a) Ninety-four cents of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited in the Public Safety Restricted Account created in Section 53-3-106.
 - (b) Seventy-one cents of each registration fee imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited in the Public Safety Restricted Account created in Section 53-3-106.
- (8)
 - (a) One dollar of each registration fee imposed under Subsections 41-1a-1206(1)(a) and (b) for each vehicle shall be deposited into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214.

- (b) One dollar of each registration fee imposed under Subsections 41-1a-1206(2)(a) and (b) for each vehicle registered for a six-month registration period under Section 41-1a-215.5 shall be deposited into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214.
- (9) Fifty cents of each registration fee imposed under Subsection 41-1a-1206(1)(a) for each motorcycle shall be deposited in the Spinal Cord and Brain Injury Rehabilitation Fund created in Section 26-54-102.

Amended by Chapter 424, 2018 General Session

41-1a-1202 Refused or rejected application -- Refunds.

If an application to the division is accompanied by any fees required by law and the application is refused or rejected, the fees shall be returned immediately to the applicant.

Renumbered and Amended by Chapter 1, 1992 General Session

41-1a-1203 Application for refund.

If the division through error collects any fee not required to be paid, the fee shall be refunded to the person paying the fee upon written application for a refund made within six months after date of the payment.

Renumbered and Amended by Chapter 1, 1992 General Session

41-1a-1204 Automobile driver education fee -- Amount -- When paid -- Exception.

- (1) Each year there is levied and shall be paid to the commission the automobile driver education fee.
- (2)
 - (a) Except as provided in Subsections (2)(b) and (c), the fee is \$2.50 upon each motor vehicle to be registered for a one-year registration period.
 - (b) The fee is \$2.00 upon each motor vehicle to be registered under Section 41-1a-215.5 for a six-month registration period.
 - (c) The following registrations are exempt from the fee in Subsection (2)(a) or (b):
 - (i) a motorcycle registration; and
 - (ii) a registration of a vehicle with a Purple Heart special group license plate issued in accordance with Section 41-1a-421.

Amended by Chapter 397, 2012 General Session

41-1a-1205 Disposition of driver education tax -- Expense appropriation.

- (1) The automobile driver education tax collected under Section 41-1a-1204 shall be placed to the credit of the Automobile Driver Education Tax Account within the Uniform School Fund.
- (2) The necessary expenses of the commission incurred in the administration and collection of the tax shall be paid from its legislative appropriation in the General Fund, which fund shall be reimbursed by a transfer for the expenses from the legislative appropriation of the Uniform School Fund.

Renumbered and Amended by Chapter 1, 1992 General Session

41-1a-1206 Registration fees -- Fees by gross laden weight.

- (1) Except as provided in Subsections (2) and (3), at the time application is made for registration or renewal of registration of a vehicle or combination of vehicles under this chapter, a registration fee shall be paid to the division as follows:
 - (a) \$46.00 for each motorcycle;
 - (b) \$44 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles;
 - (c) unless the semitrailer or trailer is exempt from registration under Section 41-1a-202 or is registered under Section 41-1a-301:
 - (i) \$31 for each trailer or semitrailer over 750 pounds gross unladen weight; or
 - (ii) \$28.50 for each commercial trailer or commercial semitrailer of 750 pounds or less gross unladen weight;
 - (d)
 - (i) \$53 for each farm truck over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus
 - (ii) \$9 for each 2,000 pounds over 14,000 pounds gross laden weight;
 - (e)
 - (i) \$69.50 for each motor vehicle or combination of motor vehicles, excluding farm trucks, over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus
 - (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
 - (f)
 - (i) \$69.50 for each park model recreational vehicle over 12,000 pounds, but not exceeding 14,000 pounds gross laden weight; plus
 - (ii) \$19 for each 2,000 pounds over 14,000 pounds gross laden weight;
 - (g) \$45 for each vintage vehicle that is less than 40 years old; and
 - (h) in addition to the fee described in Subsection (1)(b):
 - (i) for each electric motor vehicle:
 - (A) \$90 during calendar year 2020; and
 - (B) \$120 beginning January 1, 2021, and thereafter;
 - (ii) for each hybrid electric motor vehicle:
 - (A) \$15 during calendar year 2020; and
 - (B) \$20 beginning January 1, 2021, and thereafter;
 - (iii) for each plug-in hybrid electric motor vehicle:
 - (A) \$39 during calendar year 2020; and
 - (B) \$52 beginning January 1, 2021, and thereafter; and
 - (iv) for any motor vehicle not described in Subsections (1)(h)(i) through (iii) that is fueled exclusively by a source other than motor fuel, diesel fuel, natural gas, or propane:
 - (A) \$90 during calendar year 2020; and
 - (B) \$120 beginning January 1, 2021, and thereafter.
- (2)
 - (a) At the time application is made for registration or renewal of registration of a vehicle under this chapter for a six-month registration period under Section 41-1a-215.5, a registration fee shall be paid to the division as follows:
 - (i) \$34.50 for each motorcycle; and
 - (ii) \$33.50 for each motor vehicle of 12,000 pounds or less gross laden weight, excluding motorcycles.

- (b) In addition to the fee described in Subsection (2)(a)(ii), for registration or renewal of registration of a vehicle under this chapter for a six-month registration period under Section 41-1a-215.5 a registration fee shall be paid to the division as follows:
- (i) for each electric motor vehicle:
 - (A) \$69.75 during calendar year 2020; and
 - (B) \$93 beginning January 1, 2021, and thereafter;
 - (ii) for each hybrid electric motor vehicle:
 - (A) \$11.25 during calendar year 2020; and
 - (B) \$15 beginning January 1, 2021, and thereafter;
 - (iii) for each plug-in hybrid electric motor vehicle:
 - (A) \$30 during calendar year 2020; and
 - (B) \$40 beginning January 1, 2021, and thereafter; and
 - (iv) for each motor vehicle not described in Subsections (2)(b)(i) through (iii) that is fueled by a source other than motor fuel, diesel fuel, natural gas, or propane:
 - (A) \$69.75 during calendar year 2020; and
 - (B) \$93 beginning January 1, 2021, and thereafter.
- (3)
- (a)
 - (i) Beginning on January 1, 2019, the commission shall, on January 1, annually adjust the registration fees described in Subsections (1)(a), (1)(b), (1)(c)(i), (1)(c)(ii), (1)(d)(i), (1)(e)(i), (1)(f)(i), (1)(g), (2)(a), (4)(a), and (7), by taking the registration fee rate for the previous year and adding an amount equal to the greater of:
 - (A) an amount calculated by multiplying the registration fee of the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and
 - (B) 0.
 - (ii) Beginning on January 1, 2022, the commission shall, on January 1, annually adjust the registration fees described in Subsections (1)(h)(i)(B), (1)(h)(ii)(B), (1)(h)(iii)(B), (1)(h)(iv)(B), (2)(b)(i)(B), (2)(b)(ii)(B), (2)(b)(iii)(B), and (2)(b)(iv)(B) by taking the registration fee rate for the previous year and adding an amount equal to the greater of:
 - (A) an amount calculated by multiplying the registration fee of the previous year by the actual percentage change during the previous fiscal year in the Consumer Price Index; and
 - (B) 0.
 - (b) The amounts calculated as described in Subsection (3)(a) shall be rounded up to the nearest 25 cents.
- (4)
- (a) The initial registration fee for a vintage vehicle that is 40 years old or older is \$40.
 - (b) A vintage vehicle that is 40 years old or older is exempt from the renewal of registration fees under Subsection (1).
 - (c) A vehicle with a Purple Heart special group license plate issued in accordance with Section 41-1a-421 is exempt from the registration fees under Subsection (1).
 - (d) A camper is exempt from the registration fees under Subsection (1).
- (5) If a motor vehicle is operated in combination with a semitrailer or trailer, each motor vehicle shall register for the total gross laden weight of all units of the combination if the total gross laden weight of the combination exceeds 12,000 pounds.
- (6)
- (a) Registration fee categories under this section are based on the gross laden weight declared in the licensee's application for registration.

- (b) Gross laden weight shall be computed in units of 2,000 pounds. A fractional part of 2,000 pounds is a full unit.
- (7) The owner of a commercial trailer or commercial semitrailer may, as an alternative to registering under Subsection (1)(c), apply for and obtain a special registration and license plate for a fee of \$130.
- (8) Except as provided in Section 41-6a-1642, a truck may not be registered as a farm truck unless:
 - (a) the truck meets the definition of a farm truck under Section 41-1a-102; and
 - (b)
 - (i) the truck has a gross vehicle weight rating of more than 12,000 pounds; or
 - (ii) the truck has a gross vehicle weight rating of 12,000 pounds or less and the owner submits to the division a certificate of emissions inspection or a waiver in compliance with Section 41-6a-1642.
- (9) A violation of Subsection (8) is an infraction that shall be punished by a fine of not less than \$200.
- (10) Trucks used exclusively to pump cement, bore wells, or perform crane services with a crane lift capacity of five or more tons, are exempt from 50% of the amount of the fees required for those vehicles under this section.

Amended by Chapter 377, 2020 General Session

41-1a-1207 Reduced fees for portion of year.

If a motor vehicle exceeding 12,000 pounds gross laden weight is registered for less than a 12-month registration period, the registration fees are:

- (1) for not more than three months, 30% of the regular registration fee;
- (2) for in excess of three months but not more than six months, 60% of the regular registration fee;
- (3) for in excess of six months and not more than nine months, 90% of the regular registration fee; and
- (4) for anything in excess of nine months but not more than 12 months, the entire registration fee.

Renumbered and Amended by Chapter 1, 1992 General Session

Amended by Chapter 54, 1992 General Session

41-1a-1208 Fees for duplicate certificates of registration.

A duplicate certificate of registration may be issued upon application and payment of \$4 to the division.

Repealed and Re-enacted by Chapter 222, 1993 General Session

41-1a-1209 Exemptions from registration fees.

- (1) A fee may not be charged for the registration of ambulances, law enforcement vehicles, fire engines, and passenger cars and trucks owned and used by the United States government or by the state of Utah or any of its political subdivisions.
- (2) A fee may not be charged municipal corporations for the issuance of any certificate of title or registration or a duplicate certificate of title or registration.

Amended by Chapter 210, 2008 General Session

41-1a-1210 Fees for original and duplicate certificates of title.

A fee of \$6 shall be paid to the division for the issuance of each original and duplicate certificate of title for a vehicle, vessel, or outboard motor.

Repealed and Re-enacted by Chapter 222, 1993 General Session

41-1a-1211 License plate fees -- Application fees for issuance and renewal of personalized and special group license plates -- Replacement fee for license plates -- Postage fees.

- (1)
 - (a) Except as provided in Subsections (11), (12), (13), and (14), a license plate fee established in accordance with Section 63J-1-504 shall be paid to the division for the issuance of any new license plate under Part 4, License Plates and Registration Indicia.
 - (b) The license plate fee shall be deposited as follows:
 - (i) \$1 in the Transportation Fund; and
 - (ii) the remainder of the fee charged under Subsection (1)(a), as provided in Section 41-1a-1201.
- (2) An applicant for original issuance of personalized license plates issued under Section 41-1a-410 shall pay a \$50 per set license plate application fee in addition to the fee required in Subsection (1).
- (3) Beginning July 1, 2003, a person who applies for a special group license plate shall pay a \$5 fee for the original set of license plates in addition to the fee required under Subsection (1).
- (4) An applicant for original issuance of personalized special group license plates shall pay the license plate application fees required in Subsection (2) in addition to the license plate fees and license plate application fees established under Subsections (1) and (3).
- (5) An applicant for renewal of personalized license plates issued under Section 41-1a-410 shall pay a \$10 per set application fee.
- (6)
 - (a) The division may charge a fee established under Section 63J-1-504 to recover the costs for the replacement of any license plate issued under Part 4, License Plates and Registration Indicia.
 - (b) The license plate fee shall be deposited as follows:
 - (i) \$1 in the Transportation Fund; and
 - (ii) the remainder of the fee charged under Subsection (6)(a), as provided in Section 41-1a-1201.
- (7) The division may charge a fee established under Section 63J-1-504 to recover its costs for the replacement of decals issued under Section 41-1a-418.
- (8) The division may charge a fee established under Section 63J-1-504 to recover the cost of issuing stickers under Section 41-1a-416.
- (9) In addition to any other fees required by this section, the division shall assess a fee established under Section 63J-1-504 to cover postage expenses if new or replacement license plates are mailed to the applicant.
- (10) The fees required under this section are separate from and in addition to registration fees required under Section 41-1a-1206.
- (11)
 - (a) An applicant for a license plate issued under Section 41-1a-407 is not subject to the license plate fee under Subsection (1).
 - (b) An applicant for a Purple Heart special group license plate issued in accordance with Section 41-1a-421 is exempt from the fees under Subsections (1), (3), and (7).

- (12) A person is exempt from the fee under Subsection (1) or (6) if the person:
 - (a) was issued a clean fuel special group license plate in accordance with Section 41-1a-418 prior to the effective date of rules made by the Department of Transportation under Subsection 41-6a-702(5)(b);
 - (b) beginning on the effective date of rules made by the Department of Transportation authorized under Subsection 41-6a-702(5)(b), is no longer eligible for a clean fuel special group license plate under the rules made by the Department of Transportation; and
 - (c) upon renewal or reissuance, is required to replace the clean fuel special group license plate with a new license plate.
- (13) Until June 30, 2011, a person is exempt from the license plate fee under Subsection (1) or (6) if the person:
 - (a) was issued a firefighter recognition special group license plate in accordance with Section 41-1a-418 prior to July 1, 2009;
 - (b) upon renewal of the person's vehicle registration on or after July 1, 2009, is not a contributor to the Firefighter Support Restricted Account as required under Section 41-1a-418; and
 - (c) is required to replace the firefighter special group license plate with a new license plate in accordance with Section 41-1a-418.
- (14) A person is not subject to the license plate fee under Subsection (1) if the person presents official documentation that the person is a recipient of the Purple Heart Award issued:
 - (a) by a recognized association representing peace officers who:
 - (i) receives a salary from a federal, state, county, or municipal government or any subdivision of the state; and
 - (ii) works in the state; or
 - (b) in accordance with Subsection 41-1a-421(2).

Amended by Chapter 119, 2015 General Session

41-1a-1212 Fee for replacement of license plate decals.

A fee established in accordance with Section 63J-1-504 shall be paid to the division for the replacement of a license plate decal required by Section 41-1a-402 or a decal required by Section 41-1a-401.

Amended by Chapter 61, 2014 General Session
Amended by Chapter 237, 2014 General Session
Amended by Chapter 237, 2014 General Session

41-1a-1213 No fee for identification number inspection.

A fee may not be charged an applicant for vehicle registration under this chapter for an identification number inspection.

Repealed and Re-enacted by Chapter 222, 1993 General Session

41-1a-1218 Uninsured motorist identification fee for tracking motor vehicle insurance -- Exemption -- Deposit.

- (1)
 - (a) Except as provided in Subsections (1)(b) and (c), at the time application is made for registration or renewal of registration of a motor vehicle under this chapter, the applicant shall pay an uninsured motorist identification fee of \$1 on each motor vehicle.

- (b) Except as provided in Subsection (1)(c), at the time application is made for registration or renewal of registration of a motor vehicle for a six-month registration period under Section 41-1a-215.5, the applicant shall pay an uninsured motorist identification fee of 75 cents on each motor vehicle.
- (c) The following are exempt from the fee required under Subsection (1)(a) or (b):
 - (i) a commercial vehicle registered as part of a fleet under Section 41-1a-222 or Section 41-1a-301;
 - (ii) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3); and
 - (iii) a motor vehicle with a Purple Heart special group license plate issued in accordance with Section 41-1a-421.
- (2) The revenue generated under this section shall be deposited in the Uninsured Motorist Identification Restricted Account created in Section 41-12a-806.

Amended by Chapter 397, 2012 General Session

41-1a-1219 Motor carrier fee.

- (1) At the time application is made for registration or renewal of registration of a motor vehicle or combination of motor vehicles over 12,000 pounds gross laden weight, the applicant shall pay a motor carrier fee of \$6 for each motor vehicle or combination of motor vehicles.
- (2) This fee is in addition to the registration fees under Subsections 41-1a-1206(1)(d) and (e).

Enacted by Chapter 170, 1996 General Session

41-1a-1220 Registration reinstatement fee.

- (1) At the time application is made for reinstatement or renewal of registration of a motor vehicle after a revocation of the registration under Subsection 41-1a-110(2), the applicant shall pay a registration reinstatement fee of \$100.
- (2) The fee imposed under Subsection (1):
 - (a) is in addition to any other fee imposed under this chapter; and
 - (b) shall be deposited in the Uninsured Motorist Identification Restricted Account created in Section 41-12a-806.
- (3) The division shall waive the registration reinstatement fee imposed under this section if:
 - (a) the registration was revoked under Subsection 41-1a-110(2)(a)(ii); and
 - (b) a person had owner's or operator's security in effect for the vehicle at the time of the alleged violation or on the day following the time limit provided after the second notice under Subsection 41-12a-804(2).

Amended by Chapter 322, 2008 General Session

41-1a-1221 Fees to cover the cost of electronic payments.

- (1) As used in this section:
 - (a) "Electronic payment" means use of any form of payment processed through electronic means, including credit cards, debit cards, and automatic clearinghouse transactions.
 - (b) "Electronic payment fee" means the fee assessed to defray:
 - (i) the charge, discount fee, or processing fee charged by credit card companies or processing agents to process an electronic payment; or

- (ii) costs associated with the purchase of equipment necessary for processing electronic payments.
- (2)
- (a) The Motor Vehicle Division may collect an electronic payment fee on all registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (4).
 - (b) The fee described in Subsection (2)(a):
 - (i) shall be imposed regardless of the method of payment for a particular transaction; and
 - (ii) need not be separately identified from the fees imposed for registration and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (4).
- (3) The division shall establish the fee according to the procedures and requirements of Section 63J-1-504.
- (4) A fee imposed under this section:
- (a) shall be deposited in the Electronic Payment Fee Restricted Account created by Section 41-1a-121; and
 - (b) is not subject to Subsection 63J-1-105(3) or (4).

Amended by Chapter 424, 2018 General Session
Amended by Chapter 469, 2018 General Session

41-1a-1222 Local option highway construction and transportation corridor preservation fee -- Exemptions -- Deposit -- Transfer -- County ordinance -- Notice.

- (1)
- (a)
 - (i) Except as provided in Subsection (1)(a)(ii), a county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$10 on each motor vehicle registration within the county.
 - (ii) A county legislative body may impose a local option highway construction and transportation corridor preservation fee of up to \$7.75 on each motor vehicle registration for a six-month registration period under Section 41-1a-215.5 within the county.
 - (iii) A fee imposed under Subsection (1)(a)(i) or (ii) shall be set in whole dollar increments.
 - (b) If imposed under Subsection (1)(a), at the time application is made for registration or renewal of registration of a motor vehicle under this chapter, the applicant shall pay the local option highway construction and transportation corridor preservation fee established by the county legislative body.
 - (c) The following are exempt from the fee required under Subsection (1)(a):
 - (i) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3);
 - (ii) a commercial vehicle with an apportioned registration under Section 41-1a-301; and
 - (iii) a motor vehicle with a Purple Heart special group license plate issued in accordance with Section 41-1a-421.
- (2)
- (a) Except as provided in Subsection (2)(b), the revenue generated under this section shall be:
 - (i) deposited in the Local Highway and Transportation Corridor Preservation Fund created in Section 72-2-117.5;
 - (ii) credited to the county from which it is generated; and
 - (iii) used and distributed in accordance with Section 72-2-117.5.
 - (b) The revenue generated by a fee imposed under this section in a county of the first class shall be deposited or transferred as follows:

- (i) 70% of the revenue shall be:
 - (A) deposited in the County of the First Class Highway Projects Fund created in Section 72-2-121; and
 - (B) used in accordance with Section 72-2-121; and
- (ii) 30% of the revenue shall be deposited, credited, and used as provided in Subsection (2)(a).
- (3) To impose or change the amount of a fee under this section, the county legislative body shall pass an ordinance:
 - (a) approving the fee;
 - (b) setting the amount of the fee; and
 - (c) providing an effective date for the fee as provided in Subsection (4).
- (4)
 - (a) If a county legislative body enacts, changes, or repeals a fee under this section, the enactment, change, or repeal shall take effect on July 1 if the commission receives notice meeting the requirements of Subsection (4)(b) from the county prior to April 1.
 - (b) The notice described in Subsection (4)(a) shall:
 - (i) state that the county will enact, change, or repeal a fee under this part;
 - (ii) include a copy of the ordinance imposing the fee; and
 - (iii) if the county enacts or changes the fee under this section, state the amount of the fee.

Amended by Chapter 403, 2018 General Session

41-1a-1223 Local emissions compliance fee -- Exemptions -- Transfer -- County ordinance -- Notice.

- (1)
 - (a)
 - (i) A county legislative body of a county that is required to utilize a motor vehicle emissions inspection and maintenance program or in which an emissions inspection and maintenance program is necessary to attain or maintain any national ambient air quality standard in accordance with Section 41-6a-1642 may impose a local emissions compliance fee of up to:
 - (A) \$3 on each motor vehicle registration within the county for a motor vehicle registration under Section 41-1a-215; or
 - (B) \$2.25 on each motor vehicle registration within the county for a six-month registration period under Section 41-1a-215.5.
 - (ii) A fee imposed under Subsection (1)(a)(i) shall be set in whole dollar increments.
 - (b) If imposed under Subsection (1)(a)(i), at the time application is made for registration or renewal of registration of a motor vehicle under this chapter, the applicant shall pay the local emissions compliance fee established by the county legislative body.
 - (c) The following are exempt from the fee required under Subsection (1)(a)(i):
 - (i) a motor vehicle that is exempt from the registration fee under Section 41-1a-1209 or Subsection 41-1a-419(3);
 - (ii) a commercial vehicle with an apportioned registration under Section 41-1a-301; and
 - (iii) an electric motor vehicle.
- (2) The revenue generated from the fees collected under this section shall be transferred to the county that imposed the fee.
- (3) To impose or change the amount of a fee under this section, the county legislative body shall pass an ordinance:
 - (a) approving the fee;
 - (b) setting the amount of the fee; and

- (c) providing an effective date for the fee as provided in Subsection (4).
- (4)
- (a) If a county legislative body enacts, changes, or repeals a fee under this section, the enactment, change, or repeal shall take effect on January 1 if the commission receives notice meeting the requirements of Subsection (4)(b) from the county prior to October 1.
 - (b) The notice described in Subsection (4)(a) shall:
 - (i) state that the county will enact, change, or repeal a fee under this section;
 - (ii) include a copy of the ordinance imposing the fee; and
 - (iii) if the county enacts or changes the fee under this section, state the amount of the fee.

Amended by Chapter 83, 2020 General Session

41-1a-1224 Credit for registering an off-highway vehicle as a street-legal all-terrain vehicle.

- (1) Beginning on the date that the division has implemented the division's GenTax system, the division shall provide a credit against the fees and taxes charged to a person registering a street-legal all-terrain vehicle under Title 41, Chapter 1a, Motor Vehicle Act, if:
 - (a) the street-legal all-terrain vehicle was registered as an off-highway vehicle under Section 41-22-3 upon being purchased from a dealer licensed under Title 41, Chapter 3, Part 2, Licensing; and
 - (b) not more than 30 days have passed since the division issued the off-highway vehicle registration specified under Subsection (1)(a).
- (2) The amount of the credit provided under Subsection (1) shall be the amount of taxes and fees paid by the person to the division for the off-highway vehicle registration described in Subsection (1)(a).

Enacted by Chapter 446, 2013 General Session